UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF NEW YORK

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SWF, L.P. and BBL CONSTRUCTION SERVICES, LLC, trading as BBL ALBANY GROUP, V,

Petitioners,

-v-

1:11-CV-1025 (NAM/DRH)

SPA STEEL PRODUCTS CO., INC., ROBERT KATZMAN, BOLLAM, SHEEDY, TORANI & CO., LLP, NEW YORK STATE DEPARTMENT OF LABOR, LUTHER FOREST TECHNOLOGY CAMPUS ECONOMIC DEVELOPMENT CORPORATION, SANDELL MANUFACTURING COMPANY, INC., MIDWEST CANVAS CORP., MARK FAMOSO, MARIA FAMOSO, NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE, NEW YORK STATE TEAMSTERS COUNCIL HEALTH & HOSPITAL FUND, ALABAMA METAL INDUSTRIES CORPORATION, INSTEEL INDUSTRIES, INC., DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE, NEW YORK STATE DEPARTMENT OF LABOR, UNEMPLOYMENT INSURANCE DIVISION, MAPEI CORP., INSULATION SOLUTIONS, INC., FIVE STAR PRODUCTS, INC., COLONIAL PLUMBING AND HEATING SUPPLY, INC., SCAFFOLD-RUSS DILWORTH, LTD., HOHMANN & BARNARD, INC. and SARATOGA RESTAURANT HOSPITALITY, LLC,

Respondents.

APPEARANCES:

Segel, Goldman, Mazzotta & Siegel, PC Jeffrey A. Siegel, Esq., of counsel 9 Washington Square Washington Avenue Extension Albany, New York 12205 Attorney for Petitioners

Aaron, Dautch, Sternberg & Lawson, LLP Francis P. Weimer, Esq., of counsel 43 Court Street, Suite 730 Buffalo, New York 14202 Attorney for Respondent SPA Steel Products Co., Inc.

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Attorney for Respondents Mark Famoso and Maria Famoso

Hon. Richard S. Hartunian, United States Attorney Barbara D. Cottrell, Esq., Assistant United States Attorney 218 James T. Foley U.S. Courthouse 445 Broadway Albany, New York 12207-2924 Attorney for Respondent United States of America

Hon. Norman A. Mordue, U.S. District Judge:

MEMORANDUM-DECISION AND ORDER

This proceeding to determine adverse claims to real property under N.Y.C.P.L.R. § 5239, commenced in New York State Supreme Court, was removed to this Court by United States of America (sued as Department of the Treasury, Internal Revenue Service), named as a respondent by virtue of a federal tax lien on the property. On September 26, 2012, the United States notified the Court that it had received a check in full satisfaction of the federal tax liabilities in this matter, and that therefore it withdrew its opposition to the petition. By Order to Show Cause dated September 27, 2012, this Court ordered the parties to show cause on or before October 22, 2012 why the United States should not be dismissed as a party and the case remanded to state court. The United States and petitioners consent to such relief (Dkt. Nos. 30, 31); no party has submitted opposition.

It is therefore

ORDERED that all claims against the United States of America, sued as the Department of the Treasury, Internal Revenue Service, are dismissed; and it is further

ORDERED that the case is remanded to New York State Supreme Court, County of Saratoga.

IT IS SO ORDERED.

Date: November 6, 2012 Syracuse, New York Honorable Norman A. Mordue
U.S. District Judge

O.S. District Judge